



OFFICES OF THE WEST VIRGINIA
INSURANCE COMMISSIONER
SURPLUS LINES LICENSEE
PETITION FOR REFUND

GENERAL INFORMATION: Please print or type all information. West Virginia Code §33-43-10 requires a petition for refund to be filed with this Office by a surplus lines licensee seeking a refund of insurance premium tax or surcharge.

A surplus lines licensee may file a petition for refund within five years from the date of filing the return, or within four years from the time the tax was paid, whichever of such periods expires the later.

All sections of this form must be completed and **NOTARIZED**. Mail to: **Offices of the West Virginia Insurance Commissioner, Tax Audit Section, P.O. Box 50542, Charleston, West Virginia 25305-0542**

Licensee Name: _____

Category of Tax or Fee: _____

Social Security # : _____

Taxable Period(s): _____

WV License # : _____

Total amount claimed overpaid: _____

Mailing Address: _____

Contact Person: _____

Phone Number: _____

FIRST: I assert that the above named surplus lines licensee is entitled to the indicated overpayment for the following reason(s): (number each item separately and attach additional paper if more space is needed):

SECOND: I request that the West Virginia Insurance Commissioner refund the indicated overpayment to the above named surplus lines licensee.

State of _____

County of _____

I, _____, being duly sworn according to law, depose and say that the facts contained in
(Type or Print Licensee Name)

this petition, including any sheets attached hereto, are true.

Signature of Licensee

Sworn to and subscribed before me this _____ day of _____, _____

My commission expires _____ day of _____, _____

Notary Public

(SEAL)

**INSTRUCTIONS FOR FILING
A PETITION FOR REFUND
FORM IC-REFUND- SL**

When to File a Petition for Refund

An insurance company or in the case of surplus lines tax, a surplus lines licensee, must follow the procedure prescribed in West Virginia Code, Chapter 33, Article 43, Section 10 to claim a refund.

This Code section provides that:

“Any taxpayer claiming to be due a refund or credit for overpayment of any tax or related charge administered under this article, may, within five years from the date of the filing of the return under which the tax was imposed or within four years from the date the tax was paid, whichever term expires the later, file with the commissioner a petition in writing requesting a refund of the tax, or any part thereof”

How to File a Petition for Refund

A surplus lines licensee or a duly authorized representative of the surplus lines licensee who has knowledge of the facts, may prepare the petition for refund. Form IC-REFUND-SL must be completed and filed. The form must be signed by the surplus lines licensee. The signature must be notarized.

The original petition for refund and all attachments must be delivered to the Offices of the West Virginia Insurance Commissioner at:

Offices of the West Virginia Insurance Commissioner
Tax Audit Section
P. O. Box 50542
Charleston, West Virginia 25305-0542